
Investor's Watchdog
PMB #352, 1000 Whitlock Avenue
Suite 320
Marietta, GA 30064

Pat Huddleston
The Huddleston Law Firm
707 Whitlock Avenue
Suite B-21
Marietta, GA

Date: 6/08/2009

Regarding: FTC v. Direct Connection Consulting, Inc., et al.

Services Rendered

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Charges</u>
3/16/2009	EH	Draft and send email follow -up to Alyssa Klaussner and Craig Rickard regarding Process America reserve balances	0.10	\$105.00	\$10.50
3/16/2009	EH	Receive and review voicemail from Camilia Dickson regarding Warren Hudson and Savers Choice	0.10	\$105.00	\$10.50
3/16/2009	MF	Prepare and file corporate tax extensions	0.50	\$145.00	\$72.50
3/16/2009	TF	File 2008 extension with IRS	0.20	\$65.00	\$13.00
3/17/2009	EH	Exchange emails with Hal Goldflam regarding National Merchant Center reserve balances	0.20	\$105.00	\$21.00
3/17/2009	TF	Continue work on QuickBooks for third and fourth quarter 2008 and first quarter 2009 for Direct Connection	1.50	\$65.00	\$97.50
3/18/2009	EH	Exchange emails with Alyssa Klaussner regarding Process America reserve balances	0.40	\$105.00	\$42.00
3/18/2009	MF	Prepare 2008 Direct Connection federal	6.00	\$145.00	\$870.00

tax return, Form 1120SF

3/18/2009	TF	Continue work on first quarter 2009 in QuickBooks	0.50	\$65.00	\$32.50
3/19/2009	EH	Analyze vendor claims and research account records	0.70	\$105.00	\$73.50
3/19/2009	EH	Edit Release Agreement for proposal to National Merchant Center regarding reserve balance release; email agreement to Hal Goldflam for review	2.70	\$105.00	\$283.50
3/19/2009	EH	Review and edit Release Agreement for Process America	0.40	\$105.00	\$42.00
3/23/2009	EH	Review proposed Process America reserve balance Release Agreement	0.10	\$105.00	\$10.50
3/24/2009	EH	Receive and review Hal Goldflam email response regarding National Merchant Center reserve balance Release Agreement	0.10	\$105.00	\$10.50
3/24/2009	MF	Prepare Georgia 2008 Form 600 for Direct Connection	1.00	\$145.00	\$145.00
3/25/2009	EH	Review file documents regarding Sure Touch names	0.10	\$105.00	\$10.50
3/25/2009	EH	Review details of Final Order	0.20	\$105.00	\$21.00
3/25/2009	MF	Search for payments made to Med Values Plus, Physicians Health, Sure Customer Care, Suretouch LD, Jennifer Nations, and C. Richard Collins	1.00	\$145.00	\$145.00
3/25/2009	TF	Prepare 2008 form 1120SF for mailing to IRS	0.20	\$65.00	\$13.00
3/26/2009	EH	Review Final Order and outline action steps	1.00	\$105.00	\$105.00
3/27/2009	EH	Analyze and research strength of appraisals of Joann Winter's automobiles and condominium	1.00	\$105.00	\$105.00
3/27/2009	EH	Determine Joann Winter's and Elliott Borenstein's access to Roswell office; telephone conferences with David Harris	1.00	\$105.00	\$105.00

to confirm appointment time

3/28/2009	EH	Retrieve aircraft ownership documents from office safe to assist in valuation of Piper airplane	1.30	\$105.00	\$136.50
3/30/2009	EH	Research Smartlinx report for Elliott Borenstein	0.90	\$105.00	\$94.50
3/30/2009	EH	Review FTC requests for airplane tail numbers and Sure Services income information, including research of tail number data and corporate data	1.20	\$105.00	\$126.00
3/30/2009	EH	Prepare bill of sale for transfer of Piper aircraft, including research on FAA website for aircraft ownership and transfer documentation requirements, and email exchanges with David Harris to confirm documentation and transfer process	1.10	\$105.00	\$115.50
3/30/2009	MF	Research payments received from SureServices and paid out of Direct Connection	2.50	\$145.00	\$362.50
3/31/2009	MF	Begin work on adjustments to QuickBooks file for 2008 Ebor Management 1120S tax return	1.50	\$145.00	\$217.50
4/01/2009	EH	Review defense request for financial documentation for tax return preparation	0.30	\$105.00	\$31.50
4/01/2009	EH	Determine strength of information relating to Piper valuation	0.10	\$105.00	\$10.50
4/01/2009	EH	Review information regarding Excursion title and phone equipment disposition	0.10	\$105.00	\$10.50
4/02/2009	EH	Review documentation on Piper as it relates to value of airplane	0.20	\$105.00	\$21.00
4/03/2009	EH	Exchange emails with Alyssa Klaussner regarding Process America reserve balances	0.20	\$105.00	\$21.00
4/06/2009	EH	Edit proposed Process America Release; review retention account information; draft email to Alyssa Klaussner	1.10	\$105.00	\$115.50

4/07/2009	EH	Draft and send fax to Alyssa Klaussner regarding Process America retention balance	0.30	\$105.00	\$31.50
4/07/2009	EH	Review Joann Winter settlement appraisals, including online research and telephone conferences with local valuation sources	2.50	\$105.00	\$262.50
4/07/2009	TF	Continue work on QuickBooks first quarter 2009 Direct Connection receiver account	2.50	\$65.00	\$162.50
4/08/2009	EH	Exchange emails with Hal Goldflam regarding National Merchant Center reserve balance release; telephone conference with Alyssa Klaussner regarding Process America reserve balance release request	0.40	\$105.00	\$42.00
4/08/2009	TF	Continue work on QuickBooks first quarter 2009 Direct Connection receiver accounts	0.50	\$65.00	\$32.50
4/10/2009	EH	Exchange emails with David Harris and FTC regarding Joann Winter asset valuations, including research on piano, vehicle and jewelry values	1.50	\$105.00	\$157.50
4/13/2009	EH	Exchange emails with FTC and David Harris regarding Joann Winter asset valuations	0.40	\$105.00	\$42.00
4/13/2009	EH	Telephone conference with David Harris regarding valuations of Joann Winter assets	0.40	\$105.00	\$42.00
4/13/2009	EH	Exchange emails with Hal Goldflam regarding National Merchant Center reserve balances release agreement; telephone conferences with Hal Goldflam to confirm Receiver's jurisdiction over reserve balances	0.80	\$105.00	\$84.00
4/14/2009	EH	Receive and review email from David Harris regarding Joann Winter asset valuations; discuss asset valuations with FTC; review liquidation issues and necessity of hiring auction company	1.70	\$105.00	\$178.50

4/14/2009	EH	Provide direction regarding removal of personal assets from Direct Connection office	0.10	\$105.00	\$10.50
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Sub Total:					\$4,547.00
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Total Fees					\$4,547.00
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Total New Charges					\$4,547.00
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Staff Summary

Name	Hours	Rate	Fees
Eric Henningson	22.70	\$105.00	\$2,383.50
Michelle Fox	12.50	\$145.00	\$1,812.50
Tabatha Fox	5.40	\$65.00	\$351.00